



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
TO NOTIFY "ACCOUNT AGGREGATOR" AS THE SYSTEMS WITH
WHICH INFORMATION MAY BE SHARED BY THE COMMON PORTAL
UNDER SECTION 158A OF THE APGST ACT, 2017.

[G.O.Ms.No.386, Revenue (Commercial Taxes), 7th August, 2023.]

NOTIFICATION

In exercise of the powers conferred by section 158A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017).

2. This notification shall come into force with effect from the 1st day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

N.GULZAR,

Secretary to Government (CT) Finance.